

1 SENATE JOINT MEMORIAL 60

2 **49TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2010**

3 INTRODUCED BY

4 Phil A. Griego

5  
6  
7  
8  
9  
10 A JOINT MEMORIAL

11 REQUESTING THE NEW MEXICO CONGRESSIONAL DELEGATION TO ACTIVELY  
12 PROMOTE FEDERAL LEGISLATION TO ENABLE NEW MEXICO TO TAX SALES  
13 INTO NEW MEXICO BY REMOTE SELLERS.

14  
15 WHEREAS, many out-of-state vendors are exploiting the New  
16 Mexico market by selling goods and services by remote means,  
17 including internet sales and catalog sales; and

18 WHEREAS, the untaxed transactions of out-of-state vendors  
19 place New Mexico businesses at a competitive disadvantage; and

20 WHEREAS, the gross receipts taxes paid by New Mexico  
21 businesses support not only the state's budget but those of  
22 each municipality and county in the state as well; and

23 WHEREAS, remote vendors that have no nexus with New Mexico  
24 do not contribute their fair share of the costs of New Mexico  
25 government; and

.181743.1

underscored material = new  
[bracketed material] = delete

underscored material = new  
[bracketed material] = delete

1           WHEREAS, the current economic situation places  
2 extraordinary stress on the ability of state and local  
3 governments to deliver even basic services to New Mexicans; and

4           WHEREAS, New Mexico does not have the jurisdiction to  
5 ensure an equitable sharing of the burden of gross receipts  
6 taxes among New Mexico businesses and out-of-state businesses;  
7 and

8           WHEREAS, the United States supreme court in *Quill v. North*  
9 *Dakota* asserted that the United States congress has the  
10 authority under the commerce clause of the constitution of the  
11 United States to require interstate vendors to comply with the  
12 tax laws of states into which they are selling goods or  
13 services;

14           NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATURE OF THE  
15 STATE OF NEW MEXICO that members of the New Mexico  
16 congressional delegation be requested to actively promote the  
17 enactment of federal law enabling New Mexico to assert its  
18 jurisdiction to tax sales into New Mexico by all remote  
19 sellers; and

20           BE IT FURTHER RESOLVED that the governor and the taxation  
21 and revenue department assist the congressional delegation by  
22 providing relevant information and testimony; and

23           BE IT FURTHER RESOLVED that copies of this memorial be  
24 transmitted to each member of the New Mexico congressional  
25 delegation, the governor and the secretary of taxation and

.181743.1

underscored material = new  
[bracketed material] = delete

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

revenue.